

TO MAKE YOUR PAYMENTS ON-LINE ACCESS OUR WEB SITE AT www.nh.gov/revenue

1 Who Must Pay Estimated Tax

Every entity required to file a Business Profits and/ or Business Enterprise Tax return must also make estimated tax payments for each individual tax for its subsequent taxable period unless the annual estimated tax for the subsequent taxable period for each individual tax is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds \$200 for either tax.

(See paragraph 6 for exceptions).

2 Where to Make Payments

Make estimate tax payments on-line at www.nh.gov/ revenue or mail estimated tax payments to:

NH DRA (NH DEPT OF REVENUE ADMINISTRATION) DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637

When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due April 15, 2009 2nd quarterly payment due June 15, 2009 3rd quarterly payment due September 15, 2009 4th quarterly payment due December 15, 2009

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the taxable period to which they relate.

FISCAL YEAR FILERS MUST ENTER THE TAX PERIODS ON EACH ESTIMATE FORM.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form visit our web site or call the forms line at (603) 271-2192.

7 Need Help?

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available on the Internet web at www.nh.gov/revenue or by calling Central Taxpayer Services at (603) 271-2191.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

FORM NH-1120-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION **ESTIMATED CORPORATION BUSINESS TAX**

TO MAKE YOUR PAYMENTS ON-LINE, ACCESS OUR WEB SITE AT www.nh.gov/revenue

	IMATED TAX BASE AND/OR GROSS BUSINESS PROFITS			BET(a)		BPT(b)	
a BET	Taxable Base After Apportionment						
b New	Hampshire Taxable Busir	ness Profits After Apportionme	ent				
2 TAX							
	, ,						
	1(b) x .085						
3 CREDITS a RSA	162-L:10 (CDFA Investmer	nt Tax Credit)					
b RSA (Com	162-N, CROP Carryforward munity Reinvestment Oppo	ds ortunity Program)					
c RSA 162-N (Economic Revitalization Zone Tax Credit)							
d RSA 162-P, (Research & Development Tax Credit)							
		Creation Tax Credit)					
f RSA 77-A:5 (Be sure to include the BET Credit)							
		2 minus Line 3)					
5 Overpaym	ent from previous taxable p	period					
		e 4 minus Line 5)					
	(COMPUTATION and		YMENTS			
Date Paid	ВЕТ	Amount of each Installme	RPI	Total Du (BET and/or		ENDAR YE	
	\$	s	, 	\$	А	pril 15, 20(
	\$	\$		\$		ıne 15, 20(
		\$				ept. 15, 20	
	•	•				ec. 15, 200	
		ESTIMATED TAX F		IONS	I		
	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line	ORM INSTRUCT x calculated on Line 6 cliculated on Line 6 BF es 1 and 2. RTANT: Y IF THE ESTIMA	IONS BET(a) in the tax worksh TE REQUIREMEN	ksheet above.	·	
	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPLY	ORM INSTRUCT x calculated on Line 6 cliculated on Line 6 BF es 1 and 2. RTANT: Y IF THE ESTIMA	IONS BET(a) in the tax worksh TE REQUIREMEN	ksheet above.		
E PENALTY — — — FORM	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPLY Cut along this line and keep the Estimate IAMPSHIRE DEPARTMENT (ORM INSTRUCT x calculated on Line 6 cliculated on Line 6 BF cs 1 and 2. RTANT: Y IF THE ESTIMA The Tax Worksheet above for OF REVENUE ADMIN	IONS BET(a) in the tax worksh TE REQUIREMEN If your records	ksheet above.		
E PENALTY FORM IH-1120-E 702	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the PROVISIONS OF RS	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPL) Cut along this line and keep the Estimate IAMPSHIRE DEPARTMENT OF	ORM INSTRUCT x calculated on Line 6 plculated on Line 6 BF es 1 and 2. RTANT: // IF THE ESTIMA teted Tax Worksheet above for DF REVENUE ADMIN N BUSINESS TA	IONS BET(a) in the tax worksh TE REQUIREMEN IT Your records UISTRATION X - 2009	ksheet above.		
E PENALTY FORM IH-1120-E 702	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPL) Cut along this line and keep the Estimate IAMPSHIRE DEPARTMENT OF	ORM INSTRUCT x calculated on Line 6 cliculated on Line 6 BF cs 1 and 2. RTANT: Y IF THE ESTIMA The Tax Worksheet above for OF REVENUE ADMIN	IONS BET(a) in the tax worksh TE REQUIREMEN IT Your records UISTRATION X - 2009	rksheet above. eet above. TS HAVE NO	Г ВЕЕN N 	
E PENALTY FORM IH-1120-E 702	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the PROVISIONS OF RS NEW H ESTI AR year 2009 or other ta	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPLY Cut along this line and keep the Estimate IAMPSHIRE DEPARTMENT OF MATED CORPORATIO axable period beginning	ORM INSTRUCT x calculated on Line 6 plculated on Line 6 BF es 1 and 2. RTANT: / IF THE ESTIMA ted Tax Worksheet above for DF REVENUE ADMIN N BUSINESS TA and end	IONS BET(a) in the tax worksh TE REQUIREMEN IT your records UISTRATION IX - 2009 Ing	rksheet above. eet above. TS HAVE NO	F BEEN N	
E PENALTY FORM IH-1120-E 702	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the PROVISIONS OF RS NEW H ESTI AR year 2009 or other ta	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPLY Cut along this line and keep the Estimate IAMPSHIRE DEPARTMENT OF MATED CORPORATIO axable period beginning	ORM INSTRUCT x calculated on Line 6 plculated on Line 6 BF es 1 and 2. RTANT: / IF THE ESTIMA ted Tax Worksheet above for DF REVENUE ADMIN N BUSINESS TA and end	IONS BET(a) in the tax worksh TE REQUIREMEN IT your records UISTRATION IX - 2009 Ing	rksheet above. eet above. TS HAVE NO	F BEEN N	
E PENALTY FORM IH-1120-E 702	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the PROVISIONS OF RS NEW H ESTI AR year 2009 or other ta	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPL) Cut along this line and keep the Estimation IAMPSHIRE DEPARTMENT OF MATED CORPORATIO axable period beginning Mo	ORM INSTRUCT x calculated on Line 6 plculated on Line 6 BF es 1 and 2. RTANT: / IF THE ESTIMA ted Tax Worksheet above for DF REVENUE ADMIN N BUSINESS TA and end	IONS BET(a) in the tax worksh PT(b) in the tax worksh TE REQUIREMEN IT your records) UISTRATION IX - 2009 UISTRAL EM	rksheet above. eet above. TS HAVE NO	F BEEN N SE ONLY ION NUMBER	
E PENALTY FORM IH-1120-E 702 The CALENDA	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the PROVISIONS OF RS NEW H ESTI AR year 2009 or other ta PRINT OR TYPE NAME OF CORPORATION	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPL) Cut along this line and keep the Estimation IAMPSHIRE DEPARTMENT OF MATED CORPORATIO Example 1 of 1 o	ORM INSTRUCT x calculated on Line 6 plculated on Line 6 BF es 1 and 2. RTANT: / IF THE ESTIMA ted Tax Worksheet above for DF REVENUE ADMIN N BUSINESS TA and end	IONS BET(a) in the tax worksh TE REQUIREMEN IT your records UISTRATION INSTRATION INSTR	rksheet above. eet above. TS HAVE NOTE FOR DRA US PLOYER IDENTIFICAT	F BEEN N SE ONLY ION NUMBER	
E PENALTY FORM IH-1120-E 702 The CALENDA	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the PROVISIONS OF RS NEW H ESTI AR year 2009 or other ta PRINT OR TYPE NAME OF CORPORATION LIMITED LIABILITY COMPAN	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPL) Cut along this line and keep the Estimation IAMPSHIRE DEPARTMENT OF MATED CORPORATIO Example 1 of 1 o	ORM INSTRUCT x calculated on Line 6 plculated on Line 6 BF es 1 and 2. RTANT: / IF THE ESTIMA ted Tax Worksheet above for DF REVENUE ADMIN N BUSINESS TA and end	IONS BET(a) in the tax worksh TE REQUIREMEN IT your records UISTRATION INSTRATION INSTR	FOR DRA US PLOYER IDENTIFICATION NU	F BEEN N SE ONLY ION NUMBER	
E PENALTY FORM IH-1120-E 702 The CALENDA	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the 2 Enter 1/4 Line 3 Enter the 3 Enter the 4 ESTI AR year 2009 or other to 4 PRINT OR TYPE NAME OF CORPORATION LIMITED LIABILITY COMPAN NUMBER AND STREET ADDRESS (continued)	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPL) Cut along this line and keep the Estima IAMPSHIRE DEPARTMENT OF MATED CORPORATIO Example 1 of 1 o	ORM INSTRUCT x calculated on Line 6 plculated on Line 6 BF es 1 and 2. RTANT: / IF THE ESTIMA ted Tax Worksheet above for DF REVENUE ADMIN N BUSINESS TA and end	IONS BET(a) in the tax worksh TE REQUIREMEN IN Your records) IISTRATION X - 2009 Ing Mo Day Year FEDERAL EM DEPARTMENT	FOR DRA US PLOYER IDENTIFICATION NU o use DIN, DO NO	F BEEN N SE ONLY ION NUMBER	
E PENALTY FORM NH-1120-E 702	Line 1 Enter 1/4 Line 2 Enter 1/4 Line 3 Enter the PROVISIONS OF RS NEW H ESTI AR year 2009 or other to PRINT OR TYPE NAME OF CORPORATION LIMITED LIABILITY COMPANION	ESTIMATED TAX F of the Business Enterprise Ta of the Business Profits Tax ca e TOTAL payment sum of Line IMPO SA 21-J:32 WILL APPL) Cut along this line and keep the Estima IAMPSHIRE DEPARTMENT OF MATED CORPORATIO Example 1 of 1 o	ORM INSTRUCT x calculated on Line 6 plculated on Line 6 BF es 1 and 2. RTANT: / IF THE ESTIMA ted Tax Worksheet above for DF REVENUE ADMIN N BUSINESS TA and end	IONS BET(a) in the tax worksh TE REQUIREMEN IN your records) IISTRATION X - 2009 Image	FOR DRA US PLOYER IDENTIFICATION NU o use DIN, DO NO \$	F BEEN N SE ONLY ION NUMBER	

FORM NH-1120-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION FSTIMATED CORPORATION BUSINESS TAX - 2009

702		IION BUSINESS TAX - 2009		FOR DRA USE ONLY			
For the CALENDAR	R year $f 2009$ or other taxable period beginning $_$	and ending		TOR BIA OSE ONE!			
	PRINT OR TYPE	Mo Day Year Mo	Day Year				
	NAME OF CORPORATION		FEDERAL EMPLOYER IDENTIFICATION N		IUMBER		
	LIMITED LIABILITY COMPANY	ED LIABILITY COMPANY DEPARTMENT			T IDENTIFICATION NUMBER		
FOR DRA USE ONLY	NUMBER AND STREET ADDRESS	If required to			use DIN, DO NOT USE FEIN		
	ADDRESS (continued)		1/4 BET 1	\$			
	CITY/TOWN, STATE & ZIP CODE		1/4 BPT 2	\$			
	NILL DDA		Amount of Payment 3	\$			
	MAIL PO BOX 637 TO: CONCORD NH 03302-0637	Make checks payable Enclose, but do not this estimate. Do not this diagram to the state of the s	staple or ta	ape your payment to estimate.	NH-1120-ES Rev. 09/2008		
FORM NH-1120-ES	ESTIMATED CORPORAT	NT OF REVENUE ADMINISTRATION					
For the CALENDAR	R year 2009 or other taxable period beginning	Mo Day Year and ending Mo	Day Year				
	PRINT OR TYPE NAME OF CORPORATION			FOR DRA USE ON PLOYER IDENTIFICATION N			
	NAME OF CORPORATION		FEDERAL EMI	PLOYER IDENTIFICATION N	IUMBER		
	LIMITED LIABILITY COMPANY		DEPARTMENT	Γ IDENTIFICATION NUMBER	R		
FOR DRA USE ONLY	NUMBER AND STREET ADDRESS		If required to use DIN, DO NOT USE FEIN				
	ADDRESS (continued)		1/4 BET 1	\$			
	CITY/TOWN, STATE & ZIP CODE		1/4 BPT 2	\$			
			Amount of Payment 3	\$			
	MAIL NH DRA TO: PO BOX 637 CONCORD NH 03302-0637 Make checks payable to: STATE OF NEW HAMPSHIF Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate. NH-11 Rev. 0						
FORM NH-1120-ES 702	NEW HAMPSHIRE DEPARTME	NT OF REVENUE ADMINISTRATION FION BUSINESS TAX - 2009 and ending					
TOT THE CALLINDA		Mo Day Year Mo	Day Year	500 004 1105 04			
	PRINT OR TYPE NAME OF CORPORATION		FEDERAL EMI	FOR DRA USE OF PLOYER IDENTIFICATION N			
	LIMITED LIABILITY COMPANY		DEPARTMENT	IDENTIFICATION NUMBER	l .		
FOR DRA USE ONLY	NUMBER AND STREET ADDRESS			If required to use DIN, DO NOT USE FEIN			
	ADDRESS (continued)			\$			
	OLEVATORIAL OTATE & TIP COLE		1/4 BPT 2	\$			
	CITY/TOWN, STATE & ZIP CODE		Amount of Payment 3	\$			
	MAIL NH DRA TO: PO BOX 637 CONCORD NH 03302-0637	Make checks payable to Enclose, but do not statistical this estimate. Do not	STATE OI	F NEW HAMPSHIRE e your payment to	I		